IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3432 OF 2006
IN
INCOME TAX APPEAL (L) NO.1902 OF 2006

Commissioner of Income Tax-3. ..Petitioner.
Vs.
M/s. BEC Impex International Pvt. Ltd. ..Respondent.

Mr,.P.S.Sahadevan for the Petitioner.

CORAM : F.I. REBELLO & R.S. MOHITE, JJ.
DATED : 3RD DECEMBER,2007.

PC :

1. This is a Notice of motion for condoning delay of 616 days in filing the main tax appeal. On perusal of the affidavit in support of the Notice of motion, it is seen that after obtaining Chief CIT's approval on 7.1.2005 file was sent to the Advocate and thereafter to the panel counsel. The Income tax office received the draft memo of appeal on 5.9.2006. The appeal was filed on 21.9.2006. In our view this delay from 7.1.2005 to 5.9.2006 which is the delay of almost one year and eight months has not been explained. The cause shown is therefore, not sufficient cause. Hence, Notice of motion is dismissed.

(R.S. MOHITE, J.) **(F.I. REBELLO, J.)**

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INCOME TAX APPEAL (L) NO.1902 OF 2006

Commissioner of Income Tax-3. ..Appellant.

Vs.

M/s. BEC Impex International Pvt. Ltd. ..Respondent.

Mr,.P.S.Sahadevan for the Appellant.

CORAM : F.I. REBELLO & R.S. MOHITE, JJ.
DATED : 3RD DECEMBER,2007.

PC :

1. As the Notice of motion for condonation of delay has been dismissed, appeal also stands dismissed. Refund of court fee as per rules. Certified copy expedited.

(R.S. MOHITE, J.) **(F.I. REBELLO, J.)**